



Risk Advisory – Ireland

Third Party Assurance Services

May 2018

Our Services – Why Deloitte

Both globally and in Ireland, Deloitte is a market leader in the provision of third party assurance services. We deliver a high quality specialised assurance attest engagements where we play a critical role in helping our clients advance their assurance reporting requirements. We provide added value in addition to the independent assurance provided through our reports. We work with our clients to ensure that our deliverables are to the highest standard and that they are benchmarked against leading practices for assurance reports.



Our Team

Globally, Deloitte is the largest professional service providers.

Locally, more than 150 experienced risk advisory professionals including Chartered Accountants, Certified Internal Auditors, Certified Information Security Auditors and cyber experts across 5 offices in Ireland.

Our dedicated Assurance team comprise of more than 40 personnel which are highly experienced in issuing reports under international standards such as ISAE 3000, ISAE 3402 and SSAE 18.



Our Approach

Our approach is collaborative where we strive to work with our clients to maximise the benefits which can be obtained from assurance engagements. Our planning stage is specifically designed and tailored to ensure that we conduct our fieldwork and reporting stages to minimise the impact on your business.

In addition to the formal assurances, we see a key aspect as our role to partner with our clients to provide added value by recommending process improvements and enhancements to the overall control environment.



Our Experience

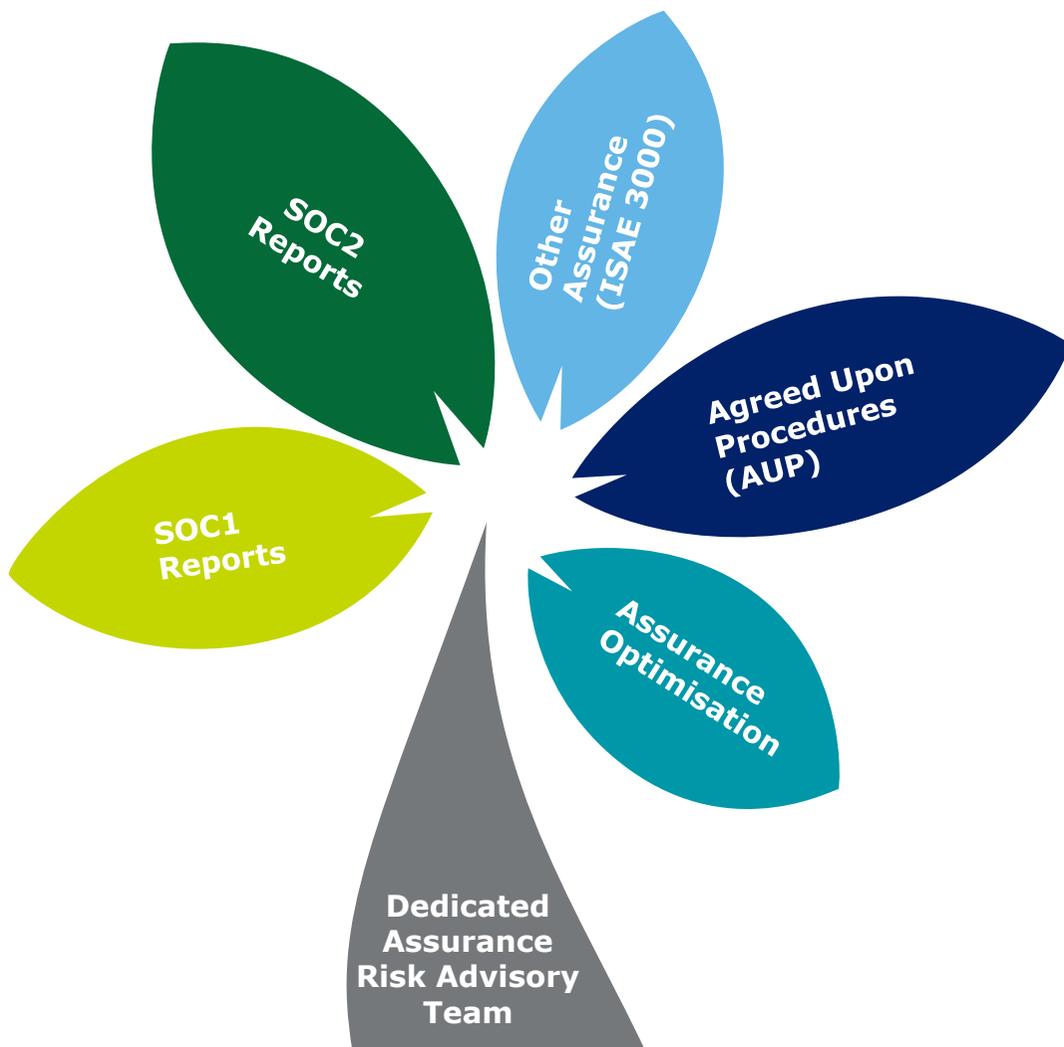
We provide assurance services to a range of service and other organisations, in the financial services industry, shared service providers, IT and data management providers, and group shared service functions.

We are also highly experienced in coordinating fieldwork across a number of geographical locations including EMEA, the U.S., Central America and Asia.

Our Assurance team has access to a subject matter experts in a variety of industries throughout the global Deloitte network.

Our Services – How can we help?

Our assurance reporting is completed for a range of clients including Fund Service Providers, Investment Managers, Payroll, Data/IT Management, Shared Services functions and Consumer and technology related businesses.



SOC1 Reports

We complete SOC1 examinations (ISAE3402/SSAE18) where we report on financial and related controls for service organisation's. Scope for these engagements can include (but isn't limited to): client take on, fund accounting, financial reporting, investor services/transfer agency, depository / trustee, custody, middle office functions, IT general controls and HR, Payroll and Pension controls

SOC2 Reports

We conduct engagements where we report on controls related to compliance or operations related to specific trust principles (security, availability, processing integrity, confidentiality, and privacy)

Other Assurance (ISAE 3000)

We conduct a range of assurance services performed under the ISAE 3000 standard, in particular Investor Money and Client Asset examinations. We also conduct ISAE3000 engagements for regulatory and other requirements (determined on a case by case basis).

Agreed Upon Procedures - AUP (non attest)

We provide 'Agreed Upon Procedures' reports whereby we are specifically testing procedures defined between two parties covering a range of pre agreed subject matter. The conclusion states the outcome of the agreed upon procedures.

Assurance Optimisation

A thoughtful approach to assurance can save time, money, and lead to a more effective audit programmes. We strive to create a road map for all audit and assurance activities in an organisation which maximises benefits while minimising reporting requirements.

Our Services – How can we add value?

Assurance reporting can be an onerous requirement for an organisation which takes up a substantial amount of time and key resources. Deloitte's approach to the provision of assurance services is to ensure that we minimise the disruption on your organisation and to ensure that our audit team's focus is two fold, firstly, by providing you with the independent assurances you require but secondly to add value to your organisation. Below are the key aspects of the added value that we can provide to our assurance clients.

Integrated assurance reporting

We offer assurance optimisation services for our clients which provides an option to 'test once' and minimise other onerous audit requirements where possible



Expertise

We have a range of qualified subject matter experts (locally and globally) who can help us in assessing the overall strength of your control environment and providing areas to improve your control environment



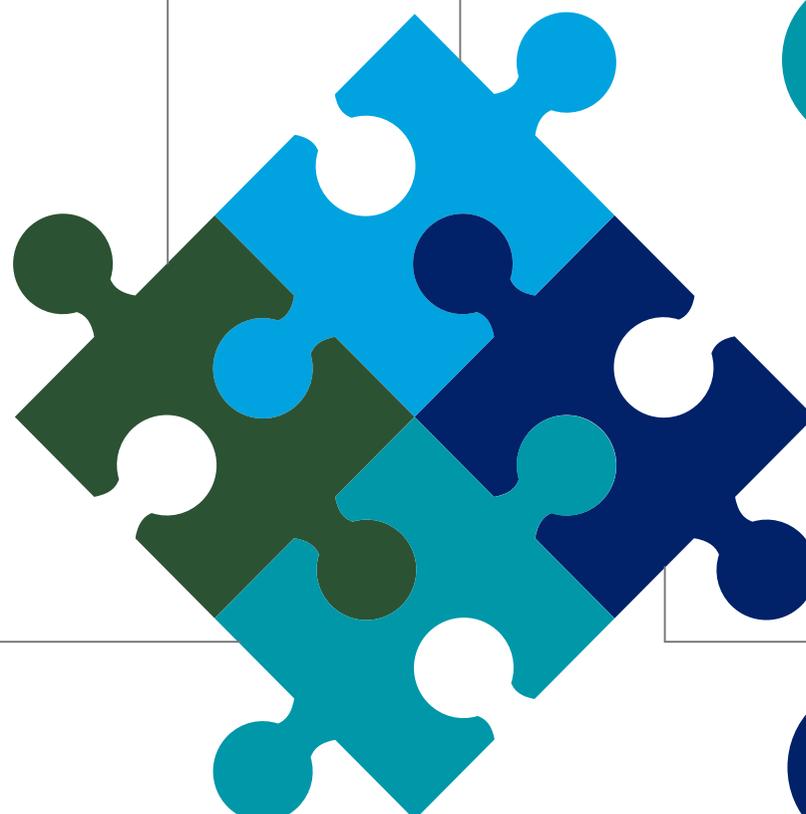
Fresh Perspective

We benchmark our clients controls against leading practices in the industry and we always seek to provide enhancements to the current control environment



Insights

We provide guidance and advice to our clients where they are developing new products or service offerings with regard to expected control activities and objectives.



Our Services – Who to contact?

Colm McDonnell, David Kinsella and Eileen Healy are available to assist your organisation should you have any questions or require any support with your third party assurance requirements.



Colm McDonnell

**Partner,
Risk Advisory**

Deloitte
Earlsfort Terrance,
Dublin 2
Ireland

Tel: +353 1 417 2348

Email: cmcdonnell@deloitte.ie



David Kinsella

**Partner
Risk Advisory**

Deloitte
Earlsfort Terrance,
Dublin 2
Ireland

Tel: +353 1 417 2529

Email: davkinella@deloitte.ie



Eileen Healy

**Partner
Risk Advisory**

Deloitte
No. 6 Lapps Quay,
Cork,
Ireland

Tel: + 353 21 4907074

Email: ehaly@deloitte.ie



Deloitte, a partnership established under the laws of Ireland, is the Ireland member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. Please see [About Deloitte](#) to learn more about our global network of member firms.

At Deloitte, we make an impact that matters for our clients, our people, our profession, and in the wider society by delivering the solutions and insights they need to address their most complex business challenges. As the largest global professional services and consulting network, with approximately 263,900 professionals in more than 150 countries, we bring world-class capabilities and high-quality services to our clients. In Ireland, Deloitte has nearly 3,000 people providing audit, tax, consulting, and corporate finance services to public and private clients spanning multiple industries. Our people have the leadership capabilities, experience and insight to collaborate with clients so they can move forward with confidence.

This communication contains general information only, and none of Deloitte, Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.